

PART-YEAR RESIDENT and NON-RESIDENT RETURNS

Tax Year 2002

Element	Number of Returns	Amount (Thousands)
Synopsis of California Tax Liability Computations		
Number of Returns - All	608,143	-
Number of Returns - Taxable	405,372	-
Federal AGI	608,143	\$ 128,650,450
California Adjustments	608,143	18,477,784
California AGI	608,143	28,369,307
California Deductions	608,143	13,224,611
Taxable Income	608,143	120,702,930
Total Tax Liability	608,143	1,845,020
Elements of California Tax Liability Computations		
Salaries and Wages	515,509	57,129,027
Interest	377,653	8,020,048
Dividends	242,757	4,932,735
Business Income - Profit ⁸	70,553	3,391,855
Business Income - Loss ⁸	32,383	958,044
Net Sale of Capital Assets - Profit	91,270	27,644,573
Net Sale of Capital Assets - Loss	127,663	303,479
Taxable Pensions and Annuities	109,463	2,568,100
Rents and Royalties - Profit	54,327	2,452,712
Rents and Royalties - Loss	50,249	977,056
Partnerships and S Corporations - Profit ⁹	99,253	43,126,016
Partnerships and S Corporations - Loss ⁹	74,989	16,471,581
Estate and Trusts - Profit	37,866	1,805,080
Estate and Trusts - Loss	3,219	248,130
Farm Income - Profit	1,590	48,546
Farm Income - Loss	6,871	259,724
All Other Income Sources - Profit ¹⁰	389,328	3,747,654
All Other Income Sources - Loss ¹⁰	62,313	5,858,617
Total Income	605,564	130,589,558
Individual Retirement Plan ^{11, 12}	13,397	45,152
Student Loan	64,247	47,944
Medical Savings	1,472	4,016
Moving Expenses	103,263	354,480
Half Self-Employment Tax ¹²	99,145	355,923
Self-Employed Health Insurance ¹²	40,448	162,833
Self-Employed Retirement Plan ¹²	23,535	646,705
Penalty on Early Withdrawal on Savings	2,259	2,224
Alimony Paid	3,827	206,530
Total Adjustments ¹³	252,385	1,866,546

Element	Number of Returns	Amount (Thousands)
Elements of California Tax Liability Computations (continued)		
California Adjustments - Subtractions	306,570	9,067,044
California Adjustments - Additions	118,540	9,410,741
Medical Expenses	54,317	553,662
State and Local Income Taxes	262,164	5,697,619
Real Estate Taxes	229,123	1,198,591
Personal Property Taxes	136,895	63,040
Other Taxes	45,341	61,034
Total Taxes	286,444	7,020,285
Mortgage Interest	213,997	3,144,853
Points, Investment and Personal Interest	59,496	1,553,978
Total Interest	222,828	4,698,831
Cash/Check Contributions	226,688	2,894,619
Non-Cash Contributions	155,065	1,650,439
Contribution Carryover	5,485	1,657,917
Total Contributions ¹⁴	243,272	5,394,085
Casualty and Theft Losses	626	13,339
All Other Deductions ¹⁵	104,766	1,720,342
Total Federal Itemized Deductions	286,530	17,921,173
Calif. Adjs. to Fed. Itemized Deductions	273,870	5,714,134
California Itemized Deductions	298,985	11,922,172
California Standard Deductions	309,157	1,302,439
Personal Exemption Credit ¹⁵	897,121	71,770
Dependent Exemption Credit	328,835	82,538
Senior/Blind Exemption Credits	81,553	6,524
Total Exemption Credits Allowed	531,247	137,892
Other Special Credits	1,311	4,390
Renters Credit	19,821	1,077
Excess State Disability Insurance (SDI)	4,865	796
California Child and Dependent Credit	10,206	1,876
Total Special Credits	34,420	108,688
G-1 Tax/5870A Tax	32	0
Alternative Minimum Tax	1,902	4,721
Other Taxes	13,167	3,685
Taxes Withheld	409,458	949,058
Estimated Taxes Paid	54,990	942,502
Credit to Next Year's Tax	19,320	130,898
Overpayment	368,705	467,518
Total Voluntary Contributions	4,031	111
Refund	352,794	336,837
Tax Due	155,803	295,188
Remittance Amount	121,780	242,382